


[This form is an unaudited informational document prepared by management of the audited agency.]		LEGISLATIVE AUDITOR BATON ROUGE LA 70804	
DATA COLLECTION FORM			
FOR REPORTING ON AUDITS OF STATE AND LOCAL GOVERNMENT AND QUASIPUBLIC ENTITIES			
OMB Form 0348-9357 may be used as a substitute for this form.		RETURN to: Legislative Auditor Attn: Engagement Processing Post Office Box 94397 Baton Rouge, Louisiana 70804-9397	
Date Submitted 05/31/00			
1. Fiscal Year Ending Date For This Submission: 12/31/00		2. Type of Report: <input type="checkbox"/> Single Audit <input checked="" type="checkbox"/> GAO Audit Standards Audit <input type="checkbox"/> Compilation <input type="checkbox"/> Compilation/Attestation <input type="checkbox"/> Program Audit <input type="checkbox"/> Other	
3. Audit Period Covered <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Biennial <input type="checkbox"/> Other _____ to _____			
4. AUDITEE INFORMATION		5. AUDITOR INFORMATION	
Auditee Name Calcasieu Parish Ward 7 Fire Protection Dist. No. 1		Firm Name Langley, Williams & Company, LLC	
Street Address (Number and Street) 2816 Foreman Road		b. Street Address (Number and Street) 295 W. College Street	
Mailing Address (PO No.)		Mailing Address (PO No.)	
City Vinton		City Lake Charles	
State LA		State LA	
Zip 70668		Zip 70605	
Auditee Contact Name John Henderson		c. Auditor Contact Name Philip Abshire, Jr.	
Title Bookkeeper		Title Partner	
Telephone (337) 560-2901		Telephone (337) 477-2627	
Fax None		Fax (337) 479-6418	
Email (Optional)		Email (Optional) paabshire@sunwire.net	
Component Units Included Within the Report and for Which No Separate Report Will Be Issued: N/A			
If there are no modifications to the auditor's financial opinion, no reportable conditions, no material weaknesses, no reported instances of noncompliance, and no management letter, check this box; do not complete the rest of the form. <input checked="" type="checkbox"/> 6. FINANCIAL STATEMENTS			
a. Type of audit report on financial statements. <input type="checkbox"/> Not Applicable <input type="checkbox"/> Unqualified Opinion <input type="checkbox"/> Qualified Opinion <input type="checkbox"/> Adverse Opinion <input type="checkbox"/> Disclaimer of Opinion			
b. Is a "going concern" explanatory paragraph included in the audit report? <input type="checkbox"/> Yes <input type="checkbox"/> No			
c. Do any of the funds have deficit fund balances? <input type="checkbox"/> Yes <input type="checkbox"/> No			
d. Is there a related party footnote? <input type="checkbox"/> Yes <input type="checkbox"/> No			
7. INTERNAL CONTROL Do the comments on internal control include: <input type="checkbox"/> material weaknesses <input type="checkbox"/> reportable conditions <input type="checkbox"/> not applicable			
8. COMPLIANCE Do the comments on compliance include: <input type="checkbox"/> illegal acts <input type="checkbox"/> fraud/criminal acts <input type="checkbox"/> not applicable			
9. MANAGEMENT LETTER (Finding Caption and No.)			
_____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
_____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
_____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
10. SCHEDULE OF CURRENT YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)			
_____ \$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
_____ \$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
_____ \$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
_____ \$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
_____ \$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
_____ \$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
Do any findings address nepotism, ethics violations or related party transactions? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Do any findings address violation of bond indenture covenants? <input type="checkbox"/> Yes <input type="checkbox"/> No			
11. SCHEDULE OF PRIOR YEAR FINDINGS/QUESTIONED COSTS/MANAGEMENT LETTER COMMENTS (Finding/Comment Caption and No.)			
_____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
_____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
_____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
_____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
_____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		
AUDITEE SIGNATURE		Date 6-14-01	
			

FINANCIAL STATEMENTS
AND AUDITORS' REPORT

CALCASIEU PARISH WARD 7 FIRE
PROTECTION DISTRICT NO. 1
CALCASIEU PARISH POLICE JURY

December 31, 2000

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Langley, Williams & Company, L.L.C.

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INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Calcasieu Parish Ward 7 Fire
Protection District No. 1
Calcasieu Parish Police Jury
Vinton, Louisiana

We have audited the accompanying general purpose financial statements of the Calcasieu Parish Ward 7 Fire Protection District No. 1, a component unit of the Calcasieu Parish Police Jury, as of December 31, 2000, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Calcasieu Parish Ward 7 Fire Protection District No. 1 as of December 31, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 22, 2001, on our consideration of the District's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Calcasieu Parish Ward 7 Fire Protection District No. 1. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Langley, Williams & Co., L.L.C.

May 22, 2001

Calcasieu Parish Ward 7 Fire Protection District No. 1
Calcasieu Parish Police Jury

COMBINED BALANCE SHEET - ALL FUND
TYPES AND ACCOUNT GROUPS

December 31, 2000

	GOVERNMENTAL FUND TYPES		
	General Fund	Debt Service Fund	Capital Projects Fund
ASSETS			
Cash and cash equivalents	\$ 294,576	\$ 205,814	\$ 586,761
Ad valorem tax receivable, net of allowance for doubtful accounts	159,499	99,689	-
State revenue sharing receivable	3,141	-	-
Accrued interest receivable	1,269	-	-
Fixed assets	-	-	-
Amount available in debt service fund	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-
Total assets	\$ 458,485	\$ 305,503	\$ 586,761
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 2,362	\$ -	\$ -
Payroll taxes payable	580	-	-
Deductions from ad valorem tax receivable:			
Retirement systems	5,092	3,182	-
General obligation bonds payable	-	-	-
Total liabilities	8,034	3,182	-
Fund equity:			
Investment in general fixed assets	-	-	-
Fund balances:			
Reserved for debt service	-	302,321	-
Reserved for fixed asset purchases	-	-	586,761
Unreserved	450,451	-	-
Total fund balances	450,451	302,321	586,761
Total fund equity	458,485	302,321	586,761
Total liabilities and fund equity	\$ 458,485	\$ 305,503	\$ 586,761

The accompanying notes are an integral part of this statement.

ACCOUNT GROUPS		
General Fixed Assets	General Long-term Debt	TOTAL (Memorandum Only)
\$ -	\$ -	\$ 1,087,151
-	-	259,188
-	-	3,141
-	-	1,269
1,760,239	-	1,760,239
-	302,321	302,321
-	<u>737,679</u>	<u>737,679</u>
<u>\$ 1,760,239</u>	<u>\$ 1,040,000</u>	<u>\$ 4,150,988</u>
\$ -	\$ -	\$ 2,362
-	-	580
-	-	8,274
-	<u>1,040,000</u>	<u>1,040,000</u>
-	1,040,000	1,051,216
1,760,239	-	1,760,239
-	-	302,321
-	-	586,761
-	-	450,451
-	-	<u>1,339,532</u>
<u>1,760,239</u>	<u>-</u>	<u>3,099,772</u>
<u>\$ 1,760,239</u>	<u>\$ 1,040,000</u>	<u>\$ 4,150,988</u>

Calcasieu Parish Ward 7 Fire Protection District No. 1
Calcasieu Parish Police Jury

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

Year Ended December 31, 2000

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>TOTAL (Memorandum Only)</u>
REVENUES				
Ad valorem taxes	\$ 162,754	\$ 101,724	\$ -	\$ 264,478
State revenue sharing	3,141	-	-	3,141
Fire tax rebate	6,146	-	-	6,146
Interest	15,346	10,929	32,253	58,528
Intergovernmental - Riverboat Endowment grants	<u>70,888</u>	<u>-</u>	<u>-</u>	<u>70,888</u>
Total revenues	258,275	112,653	32,253	403,181
EXPENDITURES				
General government	112,087	6,184	-	118,271
Capital outlay	57,955	-	74,657	132,612
Debt service:				
Principal retirement	-	45,000	-	45,000
Interest	<u>-</u>	<u>49,823</u>	<u>-</u>	<u>49,823</u>
Total expenditures	<u>170,042</u>	<u>101,007</u>	<u>74,657</u>	<u>345,706</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	88,233	11,646	(42,404)	57,475
FUND BALANCES, BEGINNING OF YEAR	<u>362,218</u>	<u>290,675</u>	<u>629,165</u>	<u>1,282,058</u>
FUND BALANCES, END OF YEAR	<u>\$ 450,451</u>	<u>\$ 302,321</u>	<u>\$ 586,761</u>	<u>\$ 1,339,533</u>

The accompanying notes are an integral part of this statement.

Calcasieu Parish Ward 7 Fire Protection District No. 1
Calcasieu Parish Police Jury

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) - GENERAL FUND

Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Ad valorem taxes	\$ 145,000	\$ 162,754	\$ 17,754
State revenue sharing	3,000	3,141	141
Fire tax rebate	6,000	6,146	146
Interest	32,000	15,346	(16,654)
Intergovernmental - Riverboat Endowment grants	<u>12,000</u>	<u>70,888</u>	<u>58,888</u>
Total revenues	198,000	258,275	60,275
EXPENDITURES			
General government	138,000	112,087	25,913
Capital outlay	<u>60,000</u>	<u>57,955</u>	<u>2,045</u>
Total expenditures	<u>198,000</u>	<u>170,042</u>	<u>27,958</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	88,233	88,233
FUND BALANCE, BEGINNING OF YEAR	<u>362,218</u>	<u>362,218</u>	-
FUND BALANCE, END OF YEAR	\$ <u>362,218</u>	\$ <u>450,451</u>	\$ <u>88,233</u>

The accompanying notes are an integral part of this statement.

Calcasieu Parish Ward 7 Fire Protection District No. 1
Calcasieu Parish Police Jury

NOTES TO FINANCIAL STATEMENTS

December 31, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Calcasieu Parish Ward 7 Fire Protection District No. 1 was created under the provisions of Louisiana Revised Statutes 40:1492-1501, for the purpose of providing fire protection for the people of Ward 7 of Calcasieu Parish. The district is governed by a board of five commissioners appointed by the Calcasieu Parish Police Jury.

The financial statements of the Calcasieu Parish Ward 7 Fire Protection District No. 1 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

A. Reporting Entity

The District is a component unit of the Calcasieu Parish Police Jury, the financial reporting entity. The police jury is financially accountable for the District because it appoints a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. Fund Accounting

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the fund because they do not directly affect net expendable available financial resources.

Calcasieu Parish Ward 7 Fire Protection District No. 1
Calcasieu Parish Police Jury

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting (Continued)

Funds are all classified as governmental fund types. Governmental funds are used to account for all or most of a government's general activities, including transactions involving the servicing of general long-term debt (debt service funds) and transactions related to funds received and used for acquisition of fixed assets (capital projects funds). The general fund is used to account for all activities of the District not accounted for in some other fund.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The government considers property taxes as available if they are collected within 60 days after year-end. A one-year availability period is used for revenue recognition for all other governmental fund revenues.

Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as a fund liability when due.

Calcasieu Parish Ward 7 Fire Protection District No. 1
Calcasieu Parish Police Jury

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with an original maturity of three months or less.

E. Accounts Receivable

Uncollectible amounts due for ad valorem taxes are recognized as bad debts using the allowance method. The allowance for uncollectible accounts at December 31, 2000, was \$5,290.

F. Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Assets in the general fixed assets account group are not depreciated.

G. Budgets

A budget is adopted on a basis consistent with generally accepted accounting principles. An annual appropriated budget is adopted for the general fund expenditures. All annual appropriations lapse at fiscal year end.

Calcasieu Parish Ward 7 Fire Protection District No. 1
Calcasieu Parish Police Jury

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Budgets (Continued)

On or before the last meeting of each year, the budget is prepared by fund, function, and activity and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year.

The proposed budget is presented to the district's Board of Commissioners for review. The board holds a public hearing and may add to, subtract from, or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated.

Expenditures may not legally exceed budgeted appropriations by more than five percent. During the year, several supplementary appropriations were necessary.

H. Long-term Obligations

Long-term debt is recognized as a liability of a governmental fund when due. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group.

I. Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

Calcasieu Parish Ward 7 Fire Protection District No. 1
Calcasieu Parish Police Jury

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Memorandum Only - Total Columns

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - AD VALOREM TAXES

For the year ended December 31, 2000, taxes of 16.25 mills were levied on property with assessed valuations totaling \$16,275,400 and were dedicated as follows:

Maintenance	10.00 mills
Bond Sinking	6.25 mills

Total taxes levied were \$264,478.

Property tax millage rates are adopted in July for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15th of the current year, and become delinquent after December 31. Property taxes not paid by the end of February are subject to lien.

NOTE 3 - CASH AND CASH EQUIVALENTS

At December 31, 2000, the district has cash and cash equivalents (book balances) as follows:

Demand deposits	\$ 847,737
Time deposits	<u>239,414</u>
Total	<u>\$ 1,087,151</u>

Calcasieu Parish Ward 7 Fire Protection District No. 1
Calcasieu Parish Police Jury

NOTES TO FINANCIAL STATEMENTS - (Continued)

December 31, 2000

NOTE 3 - CASH AND CASH EQUIVALENTS (Continued)

Those deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2000, the district has \$1,087,151 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance and \$1,148,319 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Land	\$ 3,931	\$ -	\$ -	\$ 3,931
Buildings & improvements	360,931	68,030	-	428,961
Improvements other than buildings	96,226	6,627	-	102,853
Equipment	<u>1,166,539</u>	<u>57,955</u>	<u>-</u>	<u>1,224,494</u>
Total	<u>\$ 1,627,627</u>	<u>\$ 132,612</u>	<u>\$ -</u>	<u>\$ 1,760,239</u>

NOTE 5 - LONG-TERM DEBT

The following is a summary of bond transactions of the district for the year ended December 31, 2000:

Payable January 1, 2000	\$ 1,085,000
Retired	(- 45,000)
Payable December 31, 2000	<u>\$ 1,040,000</u>

Calcasieu Parish Ward 7 Fire Protection District No. 1
Calcasieu Parish Police Jury

NOTES TO FINANCIAL STATEMENTS - (Continued)

December 31, 2000

NOTE 5 - LONG-TERM DEBT (Continued)

Bonds payable at December 31, 2000, is comprised of the following issue:

\$1,125,000 general obligation bonds dated March 1, 1998;
due in annual installments of \$40,000 to \$110,000 through
March 1, 2013; plus interest at 8.00% to 4.35% due semiannually
on March 1 and September 1 beginning September 1, 1998;
secured by levy and collection of ad valorem taxes \$ 1,040,000

The annual requirements to amortize all debts outstanding as of December 31, 2000, are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2001	\$ 50,000	\$ 46,023	\$ 96,023
2002	50,000	42,022	92,022
2003	55,000	38,909	93,909
2004	70,000	36,360	106,360
2005	75,000	33,369	108,369
Thereafter	<u>740,000</u>	<u>136,966</u>	<u>876,966</u>
	<u>\$ 1,040,000</u>	<u>\$ 333,649</u>	<u>\$ 1,373,649</u>

NOTE 6 - PENSION PLAN

Employees of the fire district participate in the State of Louisiana Social Security Program. The fire district is required to remit an amount equal to the employee's contribution. The fire district does not guarantee any of the benefits granted by the State of Louisiana Social Security Program.

SUPPLEMENTAL INFORMATION

Calcasieu Parish Ward 7 Fire Protection District No. 1
Calcasieu Parish Police Jury

PER DIEM PAID BOARD MEMBERS

December 31, 2000

The schedule of per diem paid to commissioners was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

As provided by Louisiana Revised Statute 40:1498, each commissioner received \$30 per diem for attending regular monthly meetings and special meetings.

	<u>2000</u>
Clement, Gordon R.	\$ 330
Corbello, Ernest	210
Renfro, Guy L.	300
Kelly, Sr., Raymond L.	330
Ledoux, Kirby	90
Soileau, Henry	<u>300</u>
	<u>\$ 1,560</u>

Calcasieu Parish Ward 7 Fire Protection District No. 1
Calcasieu Parish Police Jury

SCHEDULE OF GENERAL GOVERNMENT EXPENDITURES - BUDGET
AND ACTUAL (GAAP BASIS) - GENERAL FUND

December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Accounting	\$ 2,000	\$ 2,000	\$ -
Bad debt expense	-	3,199	(3,199)
Bank charges	-	390	(390)
Contract labor	-	5,150	(5,150)
Deductions from ad valorem taxes - retirement	2,000	5,092	(3,092)
Firemen's fee	18,000	18,133	(133)
Fuel	2,000	1,512	488
Insurance	19,000	18,231	769
Maintenance and repairs	2,000	1,346	654
Office	4,500	4,710	(210)
Payroll taxes	2,500	2,129	371
Per diem paid commissioners	2,000	1,560	440
Rental	-	2,400	(2,400)
Salaries	26,000	27,550	(1,550)
Supplies - operating	46,000	7,951	38,049
Supplies - housekeeping	1,000	438	562
Utilities and telephone	<u>11,000</u>	<u>10,296</u>	<u>704</u>
Total general governmental expenditures	<u>\$ 138,000</u>	<u>\$ 112,087</u>	<u>\$ 25,913</u>



Langley, Williams & Company, L.L.C.

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SEC. PRACTICE SECTION
OF AICPA

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners
Calcasieu Parish Ward 7 Fire Protection District No. 1
Calcasieu Parish Police Jury
Vinton, Louisiana

We have audited the general purpose financial statements of the Calcasieu Parish Ward 7 Fire Protection District No. 1, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 2000, and have issued our report thereon dated May 22, 2001. We conducted our audit in accordance with generally accepted auditing standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

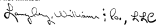
As part of obtaining reasonable assurance about whether the District's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that

misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the District's management, the Board of Commissioners, the Calcasieu Parish Police Jury, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

 Douglas Williams, LLC

May 22, 2001

Calcasieu Parish Ward 7 Fire Protection District No. 1

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

December 31, 2000

SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the financial statements of the Calcasieu Parish Ward 7 Fire Protection District No. 1.
2. No reportable conditions disclosed during the audit of the financial statements in the report on compliance and internal control over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
3. No instances of noncompliance were disclosed during the audit.
4. A separate management letter was not issued.

FINDINGS AND QUESTIONED COSTS

There were no findings and questioned costs noted during the audits of the current year or prior year financial statements in accordance with *Government Auditing Standards*.